

CERTIFICATE

2010

To the Clerk of Wabaunsee County, State of Kansas  
We, the undersigned, officers of  
Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2010; and (3) the  
Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

Table of Contents:		Page No.	2010 Adopted Budget		
			Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2010		2			
Allocation MVT, RVT, 16/20M Veh & Sfi		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	0	6	✓ 62,131	24,336	4.977
Debt Service	10-113				
Road Maintenance		7	✓ 87,334	53,450	10.902
		7			
Sewer Fund		8	✓ 93,916		
Sewer Reserve for Pump Replacement			✓ 15,000		
Sewer Self Insurance Fund			✓ 12,000		
Water Fund			✓ 163,314		
Water P & I Fund		8			
Totals	XXXXXXXX		433,695	77,786	15.909
Budget Summary		11			
Neighborhood Revitalization Rebate			Is a Resolution required?	Yes	
Resolution					

Not 10 days  
between  
publication &  
hearing

Assisted by: Groff & Berry CPA's Inc.

Address: 700 SW Jackson, Suite 402  
Topeka, Kansas 66603

County Clerk's Use Only  
4,889,275  
November 1st Total  
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Attest: August 17 2009  
[Signature]  
County Clerk

[Signature]  
[Signature]

\_\_\_\_\_  
Governing Body

Computation to Determine Limit for 2010

Amount of Levy

1. Total Tax Levy Amount in 2009 Budget	+ \$	<u>66,192</u>
2. Debt Service Levy in 2009 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>66,192</u>

2009 Valuation Information for Valuation Adjustments:

4. New Improvements for 2009:	+	<u>112,557</u>	
5. Increase in Personal Property for 2009:			
5a. Personal Property 2009	+	<u>216,051</u>	
5b. Personal Property 2008	-	<u>253,168</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:		<u>44,142</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>156,699</u>	
8. Total Estimated Valuation July, 1, 2009		<u>4,881,092</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>4,724,393</u>	
0. Factor for Increase (7 divided by 9)		<u>0.03317</u>	
11. Amount of Increase (10 times 3)	+ \$	<u>2,195</u>	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$	<u>68,387</u>	
13. Debt Service Levy in this 2010 Budget		<u>0</u>	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>68,387</u>	

If the 2010 budget includes tax levies exceeding the total on line 14, you must  
adopt a resolution to exceed this limit and attach a copy to this budget.

Lake Wabaunsee Improvement District  
Wabaunsee County

2010

**ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER**

2009 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh	Slider
General	14,250	717	15	17	0
Bond & Interest	0	0	0	0	0
Road Maintenance	51,942	2,612	53	64	0
	0	0	0	0	0
Total	66,192	3,329	68	81	0

County Treas MVT Estimate

3,329

County Treas RVT Estimate

68

County Treas 16/20 M Vehicle Tax Estimate

81

County Treas Slider Estimate

0

MVT Factor 0.05029

RVT Factor 0.00103

16/20M Factor 0.00122

Slider Factor 0.00000

2010

Lake Wabaunsee Improvement District  
Wabaunsee County

**Schedule of Transfers**

<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Actual Amount for 2008</b>	<b>Current Amount for 2009</b>	<b>Proposed Amount for 2010</b>	<b>Transfers Authorized by Statute</b>
None					
<b>Totals</b>		0	0	0	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		0	0	0	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.



Lake Wabaunsee Improvement District  
Wabaunsee County  
FUND PAGE - GENERAL

State of Kansas  
Special District  
2010

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	17,755	12,591	11,735
Receipts:			
Ad Valorem Tax	13,368	13,701	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	41	40	50
Motor Vehicle Tax	766	778	717
Recreational Vehicle Tax	10	9	15
16/20M Vehicle Tax	11	14	17
LAVTR			0
Slider			0
In Lieu of Taxes			
Trash Collection Fees	16,911	17,040	17,761
Reimbursed Expense	2,220	781	
Service Charges	309	315	
Interest on Idle Funds	7,285	7,000	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	40,921	39,678	26,060
Resources Available:	58,676	52,269	37,795
Expenditures:			
Personal Services	21,855	24,384	26,091
Contractual Services	7,972	8,290	8,620
Commodities	5,011	5,210	5,420
Capital Outlay	1,047	2,250	12,200
Road Maintenance	10,000	0	9,200
Water Deposit	200	400	600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	46,085	40,534	62,131
Unencumbered Cash Balance Dec 31	12,591	11,735	xxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	55,593	55,738	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
		Del Comp Rate: 0.000%	0
		Amount of 2009 Ad Valorem Tax	24,336

Lake Wabaunsee Improvement District  
Wabaunsee County  
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas  
Special District

2010

Adopted Budget	Prior Year	Current Year	Proposed Budget
Road Maintenance	Actual 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance Jan 1	32,225	8,075	30,631
Receipts:			
Ad Valorem Tax	47,776	49,942	XXXXXXXXXXXXXXXX
Delinquent Tax	141	250	250
Motor Vehicle Tax	2,446	2,782	2,612
Recreational Vehicle Tax	32	34	53
16/20M Vehicle Tax	33	45	64
Slider			0
Special Assessment	195	0	
Reimbursed Expense	6,703	250	274
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>57,326</b>	<b>53,303</b>	<b>3,253</b>
<b>Resources Available:</b>	<b>89,551</b>	<b>61,378</b>	<b>33,884</b>
Expenditures:			
Personal Services	10,386	10,837	11,596
Contractual Services	2,168	2,255	2,345
Commodities	3,486	3,655	3,800
Capital Outlay	567	4,000	7,500
Road Maintenance	64,869	10,000	62,093
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>81,476</b>	<b>30,747</b>	<b>87,334</b>
Unencumbered Cash Balance Dec 31	8,075	30,631	XXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	79,118	65,453	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>No</u>	Not Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	Not Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 4.000%
			Amount of 2009 Ad Valorem Tax

Lake Wabaunsee Improvement District  
Wabaunsee County  
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
Special District  
2010

Adopted Budget Sewer Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	80,748	83,631	✓ 82,786
Receipts:			
Sewer Fees Collection	59,543	61,056	62,316
Sewer Connection Fees	11,250	15,000	18,750
Reimbursed Expense	5,037	300	350
Custom Work	719	900	1,000
Interest on Idle Funds	7,669	6,500	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	84,218	83,756	90,416
Resources Available:	164,966	167,387	173,202
Expenditures:			
Personal Services	39,378	37,931	40,586
Contractual Services	8,573	8,920	9,280
Commodities	17,383	19,850	20,650
Capital Outlay	7,601	9,500	15,000
Transfer to Sewer Pump Reserve	8,400	8,400	8,400
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	81,335	84,601	93,916
Unencumbered Cash Balance Dec 31	83,631	✓ 82,786	✓ 79,286
2008/2009 Budget Authority Amount:	89,163	92,732	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget Sewer Reserve for Pump Replacement	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	95,031	106,131	✓ 110,031
Receipts:			
Transfer from Sewer Fund	8,400	8,400	8,400
Reimbursed Expense	2,700	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	11,100	8,400	8,400
Resources Available:	106,131	114,531	118,431
Expenditures:			
Sewer Replacement Pumps	0	4,500	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	4,500	✓ 15,000
Unencumbered Cash Balance Dec 31	106,131	✓ 110,031	103,431
2008/2009 Budget Authority Amount:	12,000	12,000	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		



Lake Wabaunsee Improvement District  
Wabaunsee County  
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
Special District  
2010

Adopted Budget Sewer Self Insurance Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	42,295	44,995	✓ 44,995
Receipts:			
Reimbursed Expense	2,700	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,700	0	0
Resources Available:	44,995	44,995	44,995
Expenditures:			
Sewer Replacement Pumps	0	0	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	✓ 12,000
Unencumbered Cash Balance Dec 31	44,995	✓ 44,995	32,995
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget Water Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	100,842	138,113	✓ 144,476
Receipts:			
Water Sales Collection	21,547	24,134	26,547
Water Assessment	95,160	98,496	100,656
Fire Assessment	31,181	32,544	33,624
Reimbursed Expense	2,990	150	200
Water Connection fee	4,500	6,000	7,500
Water Plan Fees	137	160	190
Adjustment to Beg Bal	31,549	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	187,064	161,484	168,717
Resources Available:	287,906	299,597	313,193
Expenditures:			
Personal Services	32,241	35,221	37,687
Contractual Services	7,497	7,800	8,113
Commodities	4,976	5,340	5,560
Capital Outlay	1,503	5,000	8,000
Transfer to Water Replacement	2,700	2,700	2,700
Principal and Interest	84,325	84,473	84,747
Water Purchased	16,551	14,587	16,507
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	149,793	✓ 155,121	✓ 163,314
Unencumbered Cash Balance Dec 31	138,113	✓ 144,476	149,879
2008/2009 Budget Authority Amount:	154,470	159,568	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Lake Wabaunsee Improvement District  
Wabaunsee County  
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
Special District  
2010

Adopted Budget Water P & I Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	13,950	16,650	19,350
Receipts:			
Transfer from Water Fund	2,700	2,700	2,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,700	2,700	2,700
Resources Available:	16,650	19,350	22,050
Expenditures:			
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	16,650	19,350	22,050
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2010

The governing body of  
Lake Wabaunsee Improvement District  
Wabaunsee County

will meet on the 15 day of August, 2009, at 8:30 a.m. at Lake Wabaunsee fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the District Office  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Actual Tax Rate*
General	46,085	3.409	40,534	3.433	62,131	24,336	4.986
Debt Service							
Road Maintenance	81,476	12.190	30,747	12.512	87,334	53,450	10.950
Sewer Fund	81,335		84,601		93,916		
Sewer Reserve for P			4,500		15,000		
Sewer Self Insurance					12,000		
Water Fund	149,793		155,121		163,314		
Water P & I Fund							
Totals	358,689	15.599	315,503	15.945	433,695	77,786	15.936
Less: Transfers	0		0		0		
Net Expenditures	358,689		315,503		433,695		
Total Tax Levied	62,914		66,192		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	4,033,163		4,151,302		4,881,092		

### Outstanding Indebtedness,

Jan 1,	2007	2008	2009
G.O. Bonds	1,376,000	1,362,000	1,347,000
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,376,000	1,362,000	1,347,000

\*Tax rates are expressed in mills.

*Marta L. Elliott*  
Clerk

Page No. 11

*SPECIAL DISTRICT RESOLUTION*

RESOLUTION NO. D9-104

*A resolution expressing the property taxation policy of the Board of Lake Wabaunsee Improvement District with respect to financing the 2010 annual budget for Lake Wabaunsee Improvement District, Wabaunsee County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Lake Wabaunsee Improvement District district budget exceed the amount levied to finance the 2009 Lake Wabaunsee Improvement District except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Lake Wabaunsee Improvement District provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Lake Wabaunsee Improvement District that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Lake Wabaunsee Improvement District budget as defined above.

Adopted this 15<sup>th</sup> day of August, 2009 by the Lake Wabaunsee Improvement District District Board, Wabaunsee County, Kansas.

Lake Wabaunsee Improvement District District Board

Maria L. Ellett  
Chair/President  
David H. Leysman  
Member

\_\_\_\_\_  
, Member

Page No. 12

(Attach a signed copy to the budget)

# Proof of Publication

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY, SS

ERVAN D. OR PAMELA K. STUEWE

Being first duly sworn, deposes and says: That they are the owners and publishers of THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire

issue of said newspaper for .....  
consecutive weeks, the first publication thereof

being made as afore said on the ..... day

of ..... August ..... 2009 with  
subsequent publications being made on the following  
dates:

....., 2009

....., 2009

*Ervan D. Stuewe*

Subscribed and sworn to before me this

..... Day ..... , 2009

.....  
Notary or Clerk of District Court

My commission expires: .....

Printer's fee \$.....

Additional copies \$.....

Total publication fee

\$..... *96.00*

*LWID Budget*

## NOTICE OF BUDGET HEARING

The governing body of  
Lake Wabaunsee Improvement District  
Wabaunsee County

will meet on the 15 day of August, 2009, at 8:30 a.m. at Lake Wabaunsee fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the District Office  
 and will be available at this hearing.

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FUND	Prior Year Actual 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Actual Tax Rate*
General	46,085	3.409	40,534	3.433	62,131	24,336	4.986
Debt Service							
Road Maintenance	81,476	12.190	30,747	12.512	87,334	53,450	10.950
Sewer Fund	81,335		84,601		93,916		
Sewer Reserve for Pu			4,500		15,000		
Sewer Self Insurance					12,000		
Water Fund	149,793		155,121		163,314		
Water P & I Fund							
Totals	358,689	15.599	315,503	15.945	433,695	77,786	15.936
Less: Transfers	0		0		0		
Net Expenditures	358,689		315,503		433,695		
Total Tax Levied	62,914		66,192		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,033,163		4,151,302		4,881,092		

## Outstanding Indebtedness,

Jan 1,	2007	2008	2009
G.O. Bonds	1,376,000	1,362,000	1,347,000
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,376,000	1,362,000	1,347,000

\*Tax rates are expressed in mills.

*Margaret L. Elliott*  
 President